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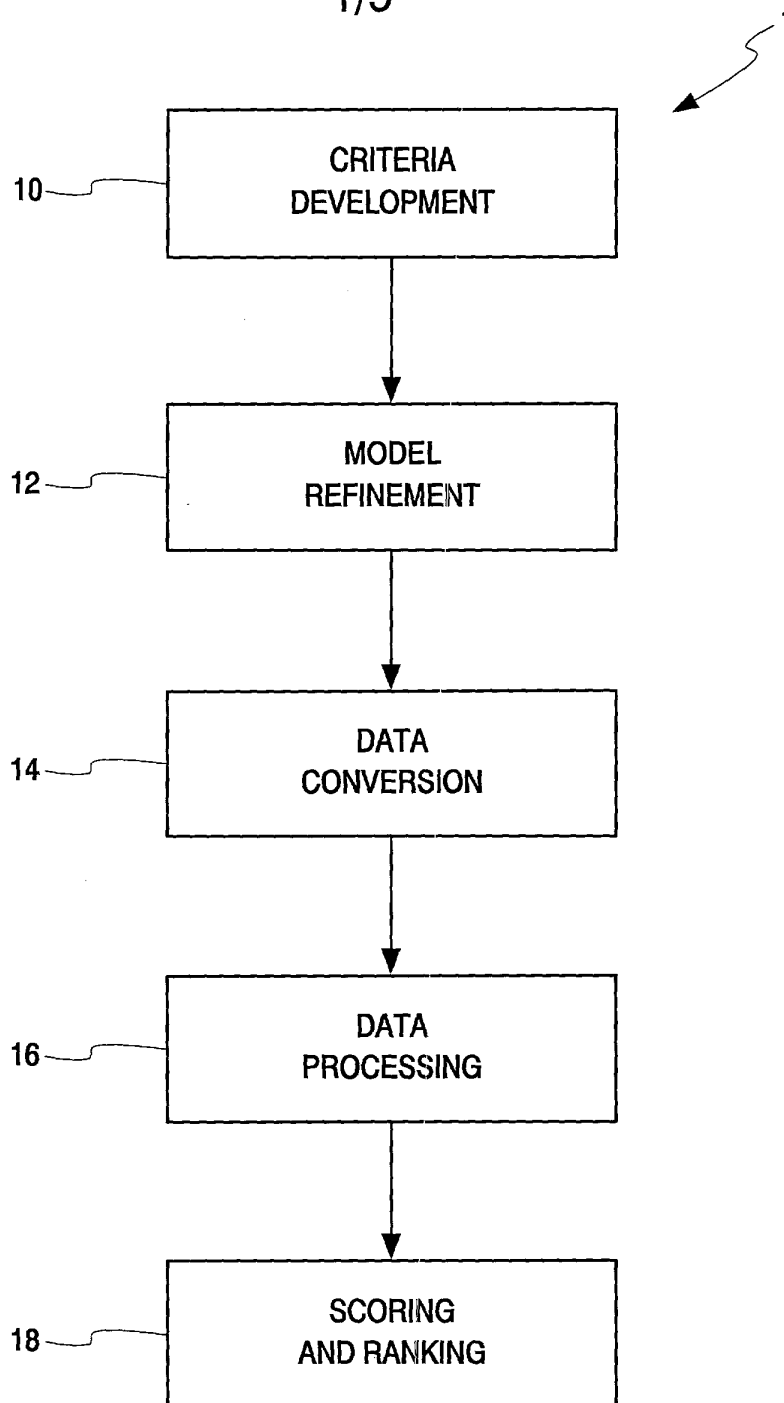
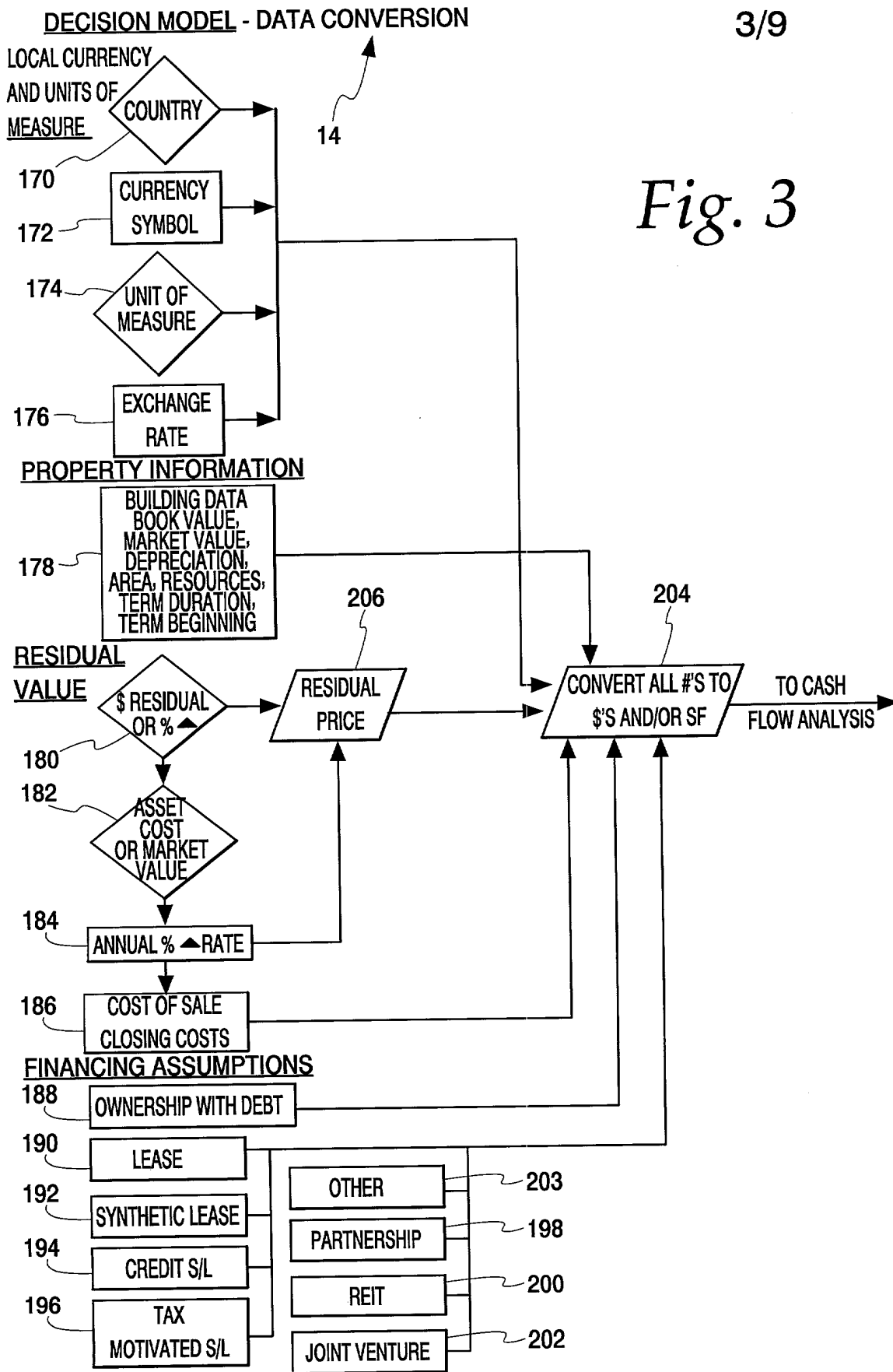


Fig. 1

CRITERIA DEVELOPMENT



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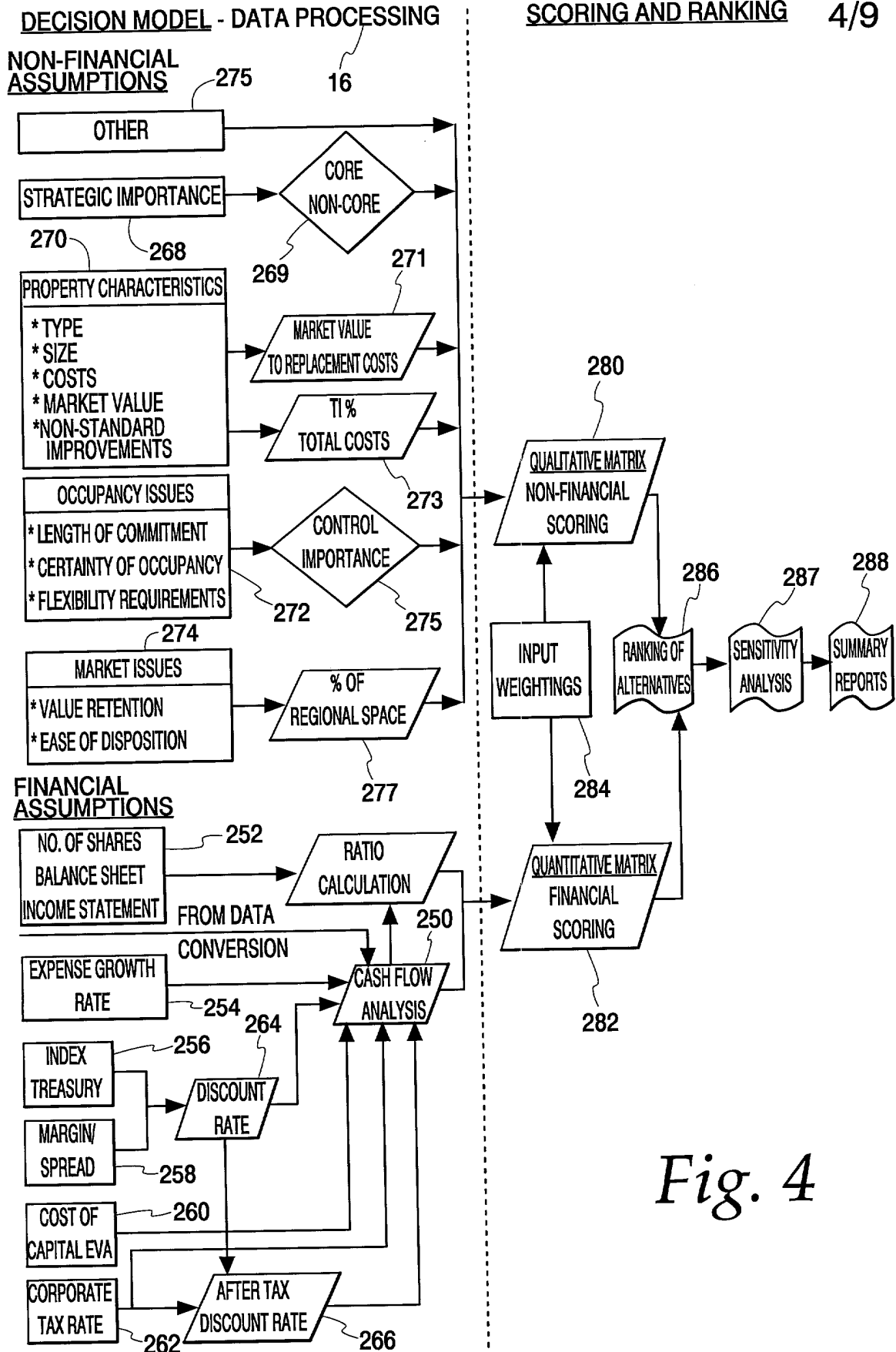


Fig. 4

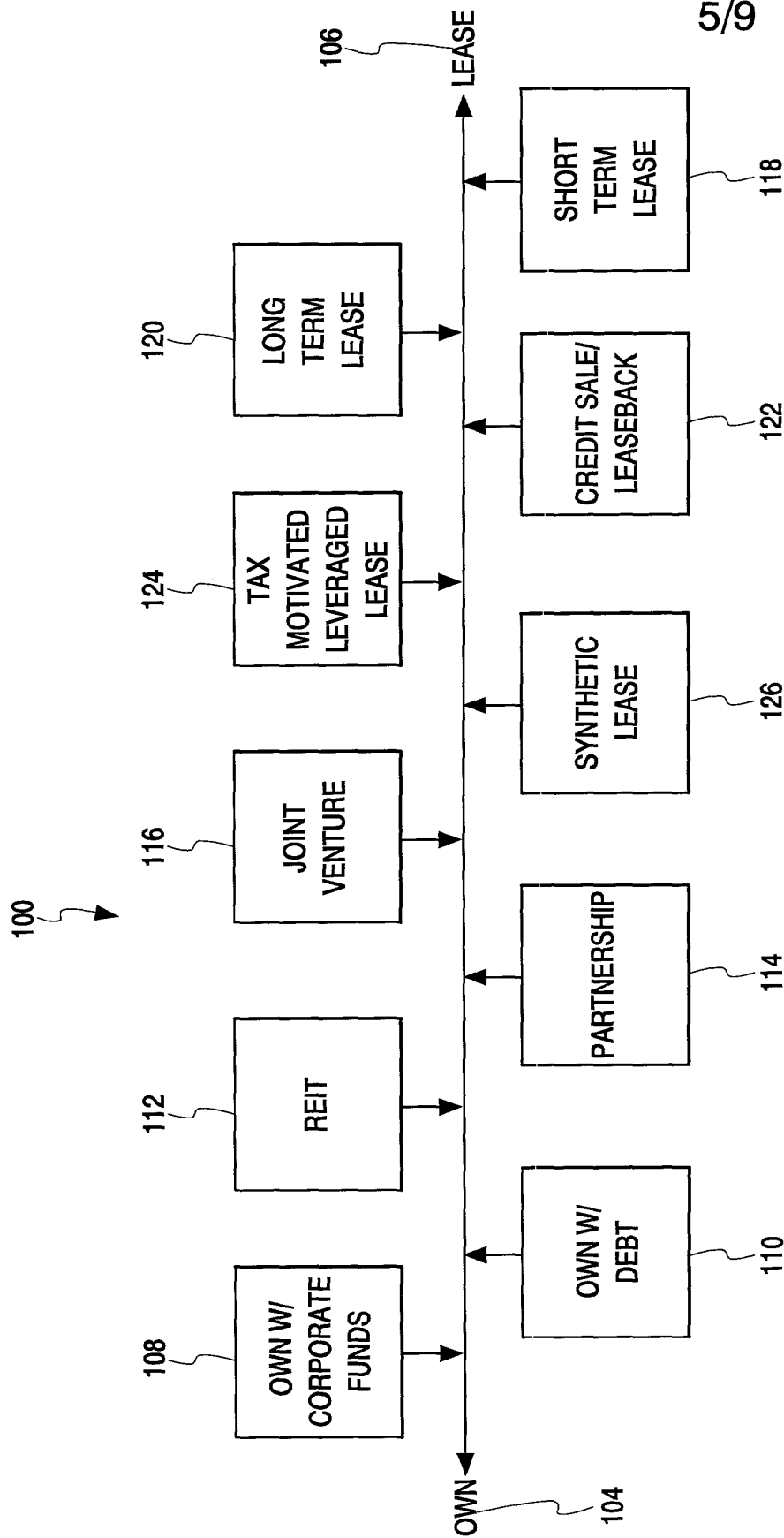


Fig. 5

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SCORING MATRIX - QUANTITATIVE FACTORS

Fig. 6A

BASE MODEL: "NEW ACQUISITION"
 REAL ESTATE SOLUTION - LEASE VS. BUY ANALYSIS
 SCORING MATRIX - FINANCIAL

| | WEIGHTING | OWNERSHIP - DEBT | | SYNTHETIC LEASE | | LEASE | |
|--|-----------|-----------------------|------------|-----------------------|------------|-----------------------|------------|
| | | SCORE | WTD. SCORE | SCORE | WTD. SCORE | SCORE | WTD. SCORE |
| FINANCIAL | | | | | | | |
| 1 NET PRESENT VALUE AFTER TAX | 50% | 3 | 1.50 | 2 | 1.00 | 1 | 0.50 |
| 2 ECONOMIC VALUE-ADDED (EVA) | 10% | 3 | 0.30 | 2 | 0.20 | 1 | 0.10 |
| 3 BALANCE SHEET IMPACT: TOTAL DEBT TO CAPITAL CAPITAL REQUIREMENT | | 1 1 | | 1 2 | | 1 2 | |
| AVERAGE / WEIGHTED AVERAGE | 5% | 1 | 0.05 | 1.5 | 0.08 | 1.5 | 0.08 |
| 4 P&L COST IMPACT: 1ST YEAR IMPACT ON EARNINGS (LOSS) FROM CONTINUING OPERATIONS 12 YEAR CUMULATIVE IMPACT ON EARNINGS (LOSS) FROM CONTINUING OPERATIONS | | 2 3 | | 3 2 | | 1 1 | |
| AVERAGE / WEIGHTED AVERAGE | 15% | 2.5 | 0.38 | 2.5 | 0.38 | 1 | 0.15 |
| 5 CREDIT RISK: EBIT INTEREST COVERAGE EBITDA INTEREST COVERAGE FREE CASH FLOWS TO TOTAL DEBT FUNDS FROM OPERATIONS TO TOTAL DEBT | | 3 3 3 3 | | 2 2 2 2 | | 1 1 1 1 | |
| AVERAGE / WEIGHTED AVERAGE | 15% | 3 | 0.45 | 2 | 0.30 | 1 | 0.15 |
| 6 PROFITABILITY RATIOS: DILUTED EPS FROM CONT. OPER. OPERATING PROFIT/NET SALES RETURN ON ASSETS RETURN ON EQUITY RETURN ON TOTAL CAPITAL | | 2 3 2 2 2 | | 3 2 3 3 3 | | 1 1 1 1 1 | |
| AVERAGE / WEIGHTED AVERAGE | 5% | 2.2 | 0.11 | 2.8 | 0.14 | 1 | 0.05 |
| TOTALS | 100% | | 2.79 | | 2.09 | | 1.03 |

SCORING MATRIX - QUALITATIVE FACTORS (RAW SCORES)

BASE MODEL: "NEW ACQUISITION"
 REAL ESTATE SOLUTION - LEASE VS. BUY ANALYSIS
 NON-FINANCIAL INPUT

Fig. 6B

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| CRITERIA | | OWNERSHIP DEBT | | | SYNTHETIC LEASE | | |
|----------------------------|-----------------------------|----------------|----------|------|-----------------|------|----------|
| DETERMINANT | | SCORE | | | LEASE | | |
| 7 STRATEGIC IMPORTANCE | DEGREE CRITICAL TO BUSINESS | CORE | NON-CORE | CORE | NON-CORE | CORE | NON-CORE |
| 8 PROPERTY CHARACTERISTICS | SQUARE FEET | LARGE | | 3 | | 3 | 1 |
| REPLACEMENT COST | TOTAL REPLACEMENT COST | MEDIUM | | 3 | | 3 | 1 |
| DEGREE ENTITY SPECIFIC | T1'S % OF BUILDING COST | 20% - 50% | | 2 | | 2 | 2 |
| MARKET VALUE/BOOK VALUE | MARKET VALUE/REPLACE COST | >100% | | 1 | | 1 | >50% |
| 9 OCCUPANCY ISSUES: | TERM IN YEAR | 10> | | 5-9 | | 5-9 | 10> |
| LENGTH OF COMMITMENT | LEVEL OF CERTAINTY | MEDIUM | | 2 | | 2 | 1 |
| CERTAINTY OF OCCUPANCY | LEVEL OF IMPORTANCE | <IMPORTANT | | 2 | | 2 | 2 |
| FLEXIBILITY: | MARKET CONFORMANCE | HIGH | | 1 | | 1 | 3 |
| CONTROL OF ENVIRONMENT | SIZE OF MARKET | PRIMARY | | 3 | | 3 | 3 |
| 10 MARKET ISSUES | QUALITY OF MARKET | EQUILIBRIUM | | 2 | | 2 | 2 |
| LIQUIDITY: | RENT/VALUE TRENDS | DOWN | | 1 | | 1 | 1 |
| VALUE RETENTION: | ENTITY % OF REGION | <50% | | 3 | | 3 | 1 |
| EASE OF DISPOSITION: | | | | | | | |
| TOTAL SCORE | | 28 | | | 30 | | |

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SCORING MATRIX - QUALITATIVE FACTORS (WEIGHTED SCORES)

Fig. 6C

BASE MODEL: "NEW ACQUISITION"
 REAL ESTATE SOLUTION - LEASE VS. BUY ANALYSIS
 SCORING MATRIX - NON FINANCIAL

| CRITERIA | WEIGHTING | OWNERSHIP - DEBT | | SYNTHETIC LEASE | | LEASE | |
|---|-----------|-----------------------|------------|-----------------------|------------|-----------------------|------------|
| | | SCORE | WTD. SCORE | SCORE | WTD. SCORE | SCORE | WTD. SCORE |
| NON-FINANCIAL | | | | | | | |
| 7 STRATEGIC IMPORTANCE | 15% | 3 | 0.45 | 3 | 0.45 | 1 | 0.15 |
| 8 PROPERTY CHARACTERISTICS FACILITY SIZE REPLACEMENT COST DEGREE ENTITY SPECIFIC MARKET VALUE/BOOK VALUE | | 3 2 2 1 | | 3 2 2 3 | | 1 2 2 3 | |
| AVERAGE / WEIGHTED AVERAGE | 23.0% | 2.0 | 0.46 | 2.5 | 0.58 | 2.0 | 0.46 |
| 9 OCCUPANCY ISSUES: LENGTH OF COMMITMENT CERTAINTY OF OCCUPANCY FLEXIBILITY: CONTROL OF ENVIRONMENT | | 3 2 2 | | 1 2 2 | | 1 2 2 | |
| AVERAGE / WEIGHTED AVERAGE | 30.0% | 2.3 | 0.70 | 1.7 | 0.50 | 1.7 | 0.50 |
| 10 MARKET ISSUES: LIQUIDITY: VALUE RETENTION: MARKET CONFORMANCE EASE OF DISPOSITION: SIZE OF MARKET QUALITY OF MARKET RENT/VALUE TRENDS ENTITY % OF REGION | | 1 3 2 1 3 | | 3 3 2 1 3 | | 3 3 2 3 1 | |
| AVERAGE / WEIGHTED AVERAGE | 32.0% | 2 | 0.64 | 2.4 | 0.77 | 2.4 | 0.77 |
| TOTALS | 100.0% | | 2.25 | | 2.29 | | 1.88 |

SCORING MATRIX - COMBINED

BASE MODEL: "NEW ACQUISITION"
 REAL ESTATE SOLUTION - LEASE VS. BUY ANALYSIS
 SCORING MATRIX - COMBINED (FINANCIAL AND NON-FINANCIAL TOTALS)

| | OWNERSHIP - DEBT | | | SYNTHETIC LEASE | | | LEASE | | |
|------------------------------|------------------|-----------|--|-----------------|-----------|--|-------|-----------|--|
| | RANK | WTD SCORE | | RANK | WTD SCORE | | RANK | WTD SCORE | |
| FINANCIAL SCORING TOTALS | 3 | 2.79 | | 2 | 2.09 | | 1 | 1.03 | |
| NON-FINANCIAL SCORING TOTALS | 2 | 2.25 | | 3 | 2.29 | | 1 | 1.88 | |

FINANCIAL SCORING RANK (3+HIGHEST, 1+LOWEST) NON-FINANCIAL SCORING RANK (3+HIGHEST, 1+LOWEST)

- 3 OWNERSHIP - DEBT
 2 SYNTHETIC LEASE
 1 LEASE
- 3 SYNTHETIC LEASE
 2 OWNERSHIP - DEBT
 1 LEASE

Fig. 6D